

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

**Re: D.I. 1721, 1848, 1870, 1871, 1872  
1873, 1875, 1876 & 2089**

**CERTIFICATION OF COUNSEL REGARDING REVISED FIRST  
OMNIBUS ORDER GRANTING INTERIM ALLOWANCE OF FEES AND  
EXPENSES FOR CERTAIN PROFESSIONALS**

The undersigned counsel to the above-captioned debtors and debtors-in-possession, as bankruptcy co-counsel for the debtors (the “**Debtors**”) in the above-captioned chapter 11 case, hereby certifies as follows:

1. On January 15, 24, 28, and 29 of 2025, the retained professionals (the “**Professionals**”) filed the following interim fee applications (collectively, the “**Fee Applications**”) in accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Retained Professionals* (the “**Interim Compensation Order**”) (D.I. 519):<sup>2</sup>

- a. *Combined Fourth Monthly Fee Application (for the Period December 1, 2024 through December 31, 2024) and First Interim Application of Davis Polk &*

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<sup>1</sup> The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

<sup>2</sup> Capitalized terms not defined herein shall have the meanings ascribed to them in the Interim Compensation Procedures Order.

*Wardwell LLP, as Bankruptcy Counsel for the Debtors and Debtors in Possession, for Allowance of Compensation and for Reimbursement of all Actual and Necessary Expenses Incurred for the Period September 9, 2024 through and Including December 31, 2024 ([D.I. 1721](#), Filed 1/15/25);*

- b. *Combined Fourth Monthly Fee Application (for the Period December 1, 2024 Through December 31, 2024) and First Interim Fee Application of Morris, Nichols, Arsht & Tunnell LLP, as Bankruptcy Co-Counsel for the Debtors and Debtors In Possession, for Allowance of Compensation and for Reimbursement of All Actual and Necessary Expenses Incurred for the Period September 9, 2024, Through and Including December 31, 2024 ([D.I. 1848](#), Filed 1/24/25);*
- c. *First Interim Application of Cole Schotz P.C., Special Real Estate Counsel, Efficiency Counsel and Delaware Counsel to the Committee, for Allowance of Compensation and Reimbursement of Expenses for the Period from September 24, 2024 Through December 31, 2024 ([D.I. 1870](#), Filed 1/29/25);*
- d. *First Interim Fee Application of McDermott Will & Emery LLP, Counsel to the Official Committee of Unsecured Creditors, for Allowance of Compensation and Reimbursement of Expenses for the Period From September 24, 2024 Through December 31, 2024 ([D.I. 1871](#), Filed 1/29/25);*
- e. *First Interim Fee Application of FTI Consulting, Inc., Financial Advisor to the Official Committee of Unsecured Creditors, for Allowance of Compensation and Reimbursement of Expenses for the Period from September 25, 2024 through December 31, 2024 ([D.I. 1872](#), Filed 1/29/25);*
- f. *First Interim Fee Application of Deloitte & Touche LLP for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Independent Auditors to the Debtors for the Period September 9, 2024, Through and Including December 31, 2024 ([D.I. 1873](#), Filed 1/29/25);*
- g. *First Interim Fee Application of PwC US Tax LLP as Tax Compliance and Tax Advisory Services Provider to the Debtors for Compensation and Reimbursement of Expenses for the Period September 9, 2024, Through and Including December 31, 2024 ([D.I. 1875](#), Filed 1/29/25); and*
- h. *First Interim Application of AlixPartners, LLP, Financial Advisor to the Chapter 11 Debtors, for Allowance of Compensation for Professional Services Rendered and Reimbursement of Expenses for the Period September 9, 2024, Through and Including December 31, 2024 ([D.I. 1876](#), Filed 1/29/25).*

2. AlixPartners, LLP and Cole Schotz P.C. received informal comments from the United States Trustee and agreed to reductions in their corresponding Fee Applications. These reductions were reflected in the form of order attached to the *Certification of Counsel Regarding*

*First Omnibus Order Granting Interim Allowance of Fees and Expenses for Certain Professionals*  
[D.I. 2089] filed on February 26, 2025 (the “**Proposed Order**”).

3. No other answer, objection or responsive pleading to the Fee Applications appears on the Court’s docket in these cases.

4. Following the hearing on February 26, 2025, the Court provided comments on the Fee Applications to certain retained professionals. As a result of these comments, Morris, Nichols, Arsht & Tunnell LLP, Davis Polk & Wardwell, LLP, AlixPartners, LLP, and McDermott Will & Emery LLP agreed to reductions on their corresponding Fee Applications.

5. The Debtors have revised the Proposed Order (the “**Revised Proposed Order**”) to incorporate these reductions to the Fee Applications. The Revised Proposed Order is attached as **Exhibit A** hereto. For the convenience of the Court and all parties in interest, a redline comparing the Revised Proposed Order to the Proposed Order is attached as **Exhibit B** hereto.

*[Remainder of Page Intentionally Left Blank]*

WHEREFORE, the Debtors respectfully requests that the Court enter the Revised Proposed Order attached hereto as **Exhibit A** at its earliest convenience.

Dated: March 17, 2025  
Wilmington, Delaware

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